G. R. S. 581

pp/1666

1923. Revenue

File No. 92-23

Serial Nos. 19, 22 to 25, 28 & 34.

Previous references.

LB 92-23 ss 1.
LB 92-23 ss 5 & 20.
LB 92-23 ss 6, 16, 17 & 27

Later references.

LB 92-23 ss 31.
LB 92-23 ss 3, 4, 9, 11, 12, 13, 14, 15, 19 to 21, 29, 30, 33, 36 & 37.
LB 166-37 ss 4 & 10

GENERAL AND REVENUE SECRETARIAT

✓

Serial Nos.

Part B for April 24

SUBJECT

Appointment of a Committee to Consider the Mysore Local Fund Code.

28 To,

The Comptroller to Government, the Special officer Local Self Government, the members of the Committee

Nos 7788-96/a 31st March 24

Constitutes a Committee of Officers and non official gentlemen to Consider the question of the revision of the Mysore Local Fund Code

H.S. 16.12.24.

G. R. S. 59] GPB—15,000—22-7-14

GENERAL AND REVENUE SECRETARIAT.

1914.

by E

File No. 8 V of 1914.

Serial Nos. 302 and 303

Papers Filed.

Month October 1914

SUBJECT.

Sanctions temporarily till the end of the current financial year an Estt. costing Rs 1157— p.m. for getting through the preliminary Survey of the General projects to be prepared for the Improvability Improvement.

PREVIOUS REFERENCES. LATER REFERENCES.

Work
6-11-14

R. S. III-3.

General and Revenue Secretariat.

L.B. File No. 92 of 19 23

Serial No. 4889

APPOINTMENT OF A ~~CMTTE~~ COMMITTEE TO CONSIDER THE MYSORE LOCAL FUND CODE

Under Government Order No.L.3216-25L.B.92-23-1 dated 2nd November 1923, a Committee has to be appointed for revising the Local Fund Code and submitting it to Government for sanction when the last chapter of the draft code is received by the Local and Legislative Secretary.

2. The Comptroller has already sent 8 chapters of the Code and the remaining chapters are expected in the course of the next week. In these circumstances, it is submitted that it is now time for taking action to constitute a Committee to revise the Code.

3. The Committee may, if approved, consist of the following members:-

1. The Special Officer, L.S.G. — Chairman.
2. Mr. B. Srinivasa Iyengar, Vice-President, Anekal Municipal Council. Ming Board
3. ". N.S. Nanjundiah, President, Hassan District Board.
4. ". B. Abdur Rahmon, President, District Board, Bangalore.
5. " C. Subba Rao, Vice-President, Shimoga District Board.
6. " H. Venkataramiah, Vice-President, Tumkur District Board.
7. " A. Narasimha Murhty, Accounts Officer, who prepared the Local Fund Code, Secretary to the Committee.

23/2/24 The first Member was pleased to order yesterday personally, that this matter may be put up for orders. The Special Officer L.S.G. may perhaps be requested to suggest the personnel of the Committee.

2 & 2 Secretary

6) Spl Officer, with Compts

23.2.24

23/2

Subd 23.2.24

GENERAL & REVENUE SECRETARIAT 23 FEB. 1924 LOCAL SELF GOVT. BRANCH

OFFICIAL No. 324 LOCAL SELF-GOVT. BANGALORE

NOTE—Contd. on 28 FEB 1924

G. R. S. III-2.

324/1889

2

General and Revenue Secretariat. | File No. | of 19

Serial No. V

Until the revised Budget Rules which constitut a vital portion of the draft manual or code and on which a reference has been made to Government by the Comptroller, are passed by the Government and communicated to me, I regret that I am not in a position to take further action in the matter.

25/2/24

Local & Legislative Secretary with compliments.

6785/26 1st member

8) I am not able to understand his attitude for special officers. The draft budget rules will be incorporated in the account code and will be discussed by the Committee. Since his special officer is not willing to accept his name may be removed. In his place, I shall have no objection to the nomination.

25/2

Being ed. Where

27/2

Dewan

27/2

NOTE—Contn. sheet.

F. S. III-2a] Memo No. 477 8.3.24

DEWAN'S MINUTE.

General and Revenue Secretariat

File No. LSG. 293 192

Date of submission	Date of Return	Date of issue of orders in the Secretariat	Remarks
16-2-24	8-3-24		

9) I have perused the following files in this connection:

(1) File relating to Budget Rules;

(2) do. Local Fund Manual Committee.

The Budget rules may be passed at once so as to be available to the District Boards for preparing the budgets of 1924-25. It seems to me also desirable to prescribe an additional form showing in suitable columns the assets, investments and liabilities of the District Boards. As regards the Committee to be appointed for examining the Local Fund Manual, I think that it is necessary to have the Special Officer on it, preferably as Secretary, with the First Member as President. In regard to the defects observed by me in the budgets of the several District Boards, attention may be given to the following when the budget estimates of the year 1924-25 are examined by Government:

(1) The estimates may be sent in the forms prescribed by the Budget rules so that there may be uniformity of classification which is absent at present;

(2) The accounts of the District Board, Taluk Board and Village Panchayet should be shown separately;

(3) Expenditure on original works may be limited to the margin of excess between normal receipts and expenditure, after providing for some balance for unforeseen expenditure.

10) I shall be glad if a review of the general position of each District Board is put up for approval of Government through the Financial Secretary. — Time 3 weeks.

WD 1000 GPP

In

4

DEWAN'S MINUTE. 4589/1924

General and Revenue Secretariat | File No. 192

Date of submission	Date of Return	Date of issue of orders in the Secretariat	Remarks

11) In any case, Government should insist on Budget estimates being submitted in time so that Government may pass orders on them before June next.

Dated Bangalore,
8th March 1924.

To.

The Local & Legislative Secretary to Government, with compliments.

Recd 10.3.24

12) This may be Dated to the 18th Meeting of Council

7.3.24 11/3

DKR 10.3.1924

10/3

13) First Member — The suggestions may seem at once. As regards the additional grant suggested by the Dewan, the Audit Comptroller will perhaps inform us once a memorandum is in the draft L.A. & Financial. You may also the appointment may issue at once instead of

HD 1988—GPB—500—25-23

DKR.

1)

2)

3)

4)

G. R. S. III-2]

General and Revenue Secretariat. | LTB File No. 92 of 1923

Serial No.

(13) Supdt. Cartographic Survey Bd. should be asked to arrange to attend the Standing Committee meeting on the 19th inst.

19/3/23

(14) A copy of the Dewan's minute in regard to the action to be taken with regard to the Budgets for 1924-25 and review of general position of St Bonds is taken for separate action

(15) The budget notes file has been detached and sent to the Ist Member for approval of the draft notes for issue. On forwarding a copy, the draft endorsement has been asked to and the comptroller has been requested to forward prepare a form for showing the assets, liabilities and investments of St Bds and incorporate it in the code.

(16) The Accounts Officer was informally consulted regarding the date of meeting of the committee and he thinks that it may be fixed at about the beginning of May 1924. A draft order constituting the committee is sent for approval

NOTE—Contn. sheet.

5134 6

G. R. S. III-21

General and Revenue Secretariat.

LR File No. 42 of 1923

Serial No.

or other orders. It only frees the
G.O. issued in connection with the
Annual Manual

DS JHK
14/3/23

22/3/23

Draft approved

1st Number

7981
17.3.23

DEWAN'S OFFICE,
RECD. ON 19 MAR 1923
Reg. No. 6753

Dewan

Draft approved

Sd
18/3

Sd
10/3

Sd
18/3

Please keep further
have been Carried
Chief Secretary

Sd
10/3

Sd
18/3

Draft DO letter for approval

JHK
20/3/23

Done as noted
20/3

NOTE—Contn. sheet.

5245 5247, 5248, 5249, 7

G. R. S. III-2]

General and Revenue Secretariat.

K B File No. 92 of 1923

Serial No.	
19	Messrs B. Srinivasiengar, Anekal V.S. Narsimaraja, Hassan B. Abdul Rahman, Bangalore C. Sitara Rao, Shimoga and H. Venkatasubbaraja, Tumkur No 7583-87 of 22-3-24 Enquiries whether they are willing to serve on the committee
22	From Mr. C. Sitara Rao. Letter of 23-3-24
23	From Mr. H. Venkatasubbaraja. Letter of 24-3-24
24	From Mr. B. Srinivasiengar. Letter of 24-3-24
25	From Mr. B. Abdul Rahman Letter of 24-3-24.
	State that they are willing to serve on the committee.
	Reply has not yet been received from Mr. V.S. Narsimaraja. All the others are willing to serve on the committee. Reply from Mr. Narsimaraja may be awaited
	26/3/24 (illegible) 27/3
	Send a Reminder today & Request him to reply by return of post as the matter is urgent

NOTE—Contn. sheet.

26/3/24 Memo issued 26/3/24

8-213

5521 ✓

G. R. S. III-2]

General and Revenue Secretariat.

L-B File No. 92 of 1923

Serial No.	
26	From Mr. N.S. Ramjundaraja, Hassan D.O. no. 183 of 24.3.23

States that he will be glad to serve on the ~~Board~~ committee.

All the 5 non~~ble~~ gentlemen proposed are agreeable to serve on the committee.

In the draft order already approved Mr. Narasimhamurti who prepared the Draft code is proposed to be appointed as a member of the committee. It is not clear whether Mr. Narasimhamurti's services will be extended till the committee meets and completes the discussions. It is understood that his present term expires on the 31st March 1924.

Submitted for orders

DS 28/3/23

This may perhaps be ascertained unofficially from the Comptroller ~~&c~~. and the draft ~~orders~~ thereafter, unless it is intended to decide the question later on.

28/3

28/3

NOTE—Contn. sheet.

5521 60

G. R. S. III-21

General and Revenue Secretariat. | A.B. File No. 92 of 19 23

Serial No.	
28	To the comptroller, Spl officer, A-Sy. and Members of the Committee No 7788-96 of 31-3-24, constituted a Committee for revising the Local Fund Code. Extract from 1st Meeting held on A.B 92-23. Sl 29. "A date may be fixed for the meeting of the Committee." This file may be forwarded to the comptroller for kindly stating when the Committee may meet. HS 19/4/24 Attention is invited to para 3 of this Dept No 3244 of 30 of 31.3.24 appointing the Committee. Under para 2 the Spl Offr has to fix the date of meeting in consultation with the Comptr. ~~Before~~ The date can only be fixed after the preliminaries mentioned in para 3 are gone through. HPK 19/4/24 This may please be returned after the receipt of the Minutes from the Secretary. 20/4/24

NOTE—Contn. sheet.

Programme of work connected with the examination and scrutiny of the draft Local Fund Code by the Special Committee appointed in G.O. No. L. 7788-96-L&92-23-28 of 31st March

SPECIAL OFFICER ... 37 ... 16. APR. 1924 SELF-GOVT. BANGALORE

I Distribution of copies of the draft L.F. Code to the Members of the Committee 21.4.24

II Receipt of Criticisms, suggestions etc, on the draft Code from the Committee Members ... 7th May '24

III Preparation and forwarding of the Special Officer's Consolidated Note on the Subject to each Member of the Committee. 17th May '24

IV Meeting of the Committee 26th May '24

14/6

Final Report ... 31st May 24 7th June

Subd & 1 Memb. for appl

MK 16/4

371 1924

The accounts Offr Sgt that the draft copies of the Code note be ready for dispatch on 21.4.24. and on this statement the proposal was agreed to.

MK 16/4

8879 16.4.24

SPECIAL OFFICE 371 18 APR. 1924 LOCAL SELF-GOVT. BANGALORE

Vide 19/4

Read sec & pass and arrange ... submit MK

Subd ... & ... Do

MSR 19/4/24

the draft may issue in the L.S.G. Secty. of the addn required in that branch.

MK 19.4

Issue

Do 19/4 MK

D 8495-50 21/4/24. To

The members of the Committee. States that the Committee hearings may commence earlier than originally and the exact dates on which the Committee may be intimated in due course

Copies to Complete

15

1889

G. R. S. III-2]

General and Revenue Secretariat. | A. B File No. 42 of 19 23

Serial No.

The order has been issued. The file may be sent to the Spl. Officer, L.S.G. for further action

15
24/4/24

Special Officer L.S.G.

28/4/24

Submitted with a draft intimating the date of the Meeting to the Members of the Committee

Misc
24.4

Done
24

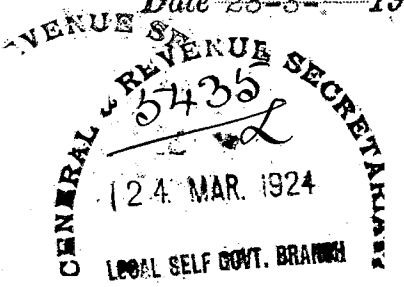
NOTE—Contn. sheet.

LB 92-23-22

C. SUBBA RAO, B. A., B. L.
ADVOCATE & Vice President, Mt. Board.
ಸಿ. ಸುಬ್ಬರಾವ್, ಬಿ. ಎ., ಬಿ. ಎಲ್
ಅಡ್ವೊಕೇಟು, ಶಿವಮೊಗ್ಗ.

Shimoga,

Date 23-3-1924.



Dear Sir,

With reference to your D.O. No. L. 7583-87/L.B. 92-23-19 dated 22nd March 1924 asking me whether I am willing to serve on the Committee proposed to be constituted in connection with the compilation of the Local Fund Account Code, I have to state that I am willing to serve on the said committee

Yours sincerely,

C. Subba Rao

B. Nagappa, Esquire, Bar-at-Law,
Secretary to the Government of Mysore,
Local and Legislative Departments
Bangalore.

Office of the President,
District Board,
Dated Tumkur the, 24th March 1924.

GENERAL & REVENUE SECRETARIAT
5748
25. MAR. 1924
LOCAL SELF GOVT. BRANCH

LB. 92-23-23

Dear Sir,

In acknowledging with thanks the receipt of your kind D.C. No. L. 7583-87/L.B. 92-23-19 dated the 22nd instant, I write to inform you that I am willing to serve on the Committee proposed to be constituted in connection with the compilation of the Local Fund Account Code.

Yours sincerely,

H Timmakkamma

T.K.Someswara Iyer, Esquire, B.A.,
Assistant Secretary to Govt: of H.H. the
Maharaja of Mysore, General & Revenue
Secretariat, BANGALORE.

LB. 92 - 23 - 24.

B. SREENIVASA IYENGAR,
INAMDAR & Vice President
Anekal Taluk Board

ANEKAL P. O.
BANGALORE DISTRICT.

Dated 24th March 1924.

GENERAL & REVENUE SECRETARIAT.
5448
25. MAR. 924
LOCAL SELF GOVT. BRANCH

Dear Sir,

I thank you very much for your kind D.O. No: L 75 S.S-87 of the 22nd inst asking me
LB. 92-23-19
whether I am willing to serve on the Committee to be constituted in connection with the Compilation of the Local Fund account Code, I beg to inform you that I shall be glad to serve on the said Committee and do my best in the matter

Yours sincerely,
T. Sreenivasa
Vice President
Anekal Taluk Board

To

T. K. Someshwara Iyer Esq BA. BL
Assistant Secretary to the Govt of Mysore
L.S.G Branch Bangalore

OFFICE OF THE PRESIDENT,

Bangalore District Board.

No. 49

Bangalore, 24th March 1924

CENTRAL REVENUE SECRETARIAT
5747
25. MAR. 1924
LOCAL SELF GOVT. BRANCH

L.B. 92-23-25

Dear Sir,

With reference to your letter No. L 7583-87 L.B. 92-23-19 dated the 22nd inst., I shall be glad to serve on the committee proposed to be constituted in connection with the compilation of the Local Fund Account Code.

Yours sincerely,

B. Rahmon

To,

T.K. Somesvara Iyer Esq.B.A.,B.L.,

Assistant Secretary,

Local and Legislative Departments,

BANGALORE.

OFFICE OF THE PRESIDENT
Bonneville Power Board

WASHINGTON, 1934.

Dear Sir

With reference to your letter no. T 7585-87 I.B. Bo-35-15 dated the 22nd inst., I shall be glad to serve on the committee proposed to be constituted in connection with the compilation of the Local Rural Accounts Code

Yours sincerely

Assistant Secretary

Bonneville Power Board, P.W.P.,

F A X G A L O S H

Local and Peripheral Departments

LB. 92-23-26

D.O. No 183 Office of the President, District Board,

Hassan, Dated 24th March 1924.

(22)

REVENUE SECRETARIAT 5321 28 MAR 1924 LOCAL SELF GOVT. BRANCH

Dear Sir,

Ref: your D.O.No. L. 7583-87, dated 22nd instant re: appointing me on the Committee proposed to be constituted in connection with the compilation of the L.F. Account Code. I will be glad to serve on the said committee.

Yours sincerely,

T. K. Someswara Iyer, Esq., B.A.,
Supdt. L.S.G. Branch, G.R.S.,
B a n g a l o r e.

(23) Lb 92-23-28

oceedings of the Govt. of H.H.

the Maharaja of Mysore.

Read:-

Resolution No. XXVI of the Local Self Government Conference of April 1923, providing for the appointment of a ~~Committee~~ Committee in connection with the revision of the Municipal Account Code and the compilation of a Local Fund Account Code.

2. G.O. No. L. 3216-25/L.B. 92-23-1 dated 2nd November 1923, directing that when the last chapter of the draft local Fund Code is sent to the Local and Legislative Secretary, the Government will proceed to appoint a Committee for revising the Code and submitting it to Govt., for final sanction.

Order No. L 7788-96 dt 31/3/24

As the compilation of the Local Fund Account Code is nearing completion, ~~Govt. consider that a Committee to deal with the accounts~~ not only ~~side but also with the administrative side of the Local Fund activities~~

Govt. are pleased to constitute the following officers and non-official gentlemen into a Committee for revising the ~~Local Fund~~ Account Code:-

1. First Member of Council (Chairman)
2. The Special Officer, L.S.G. Secretary
3. Mr. B. Srinivasa Iyengar, Vice President, Anekal Taluk Board.
4. Mr. N.S. Nanjundaiya, President, Hassan District Board.

5. Mr.B. Abdur Rahmon, President, Bangalore District Board.

6. Mr. C. Subba Rao, Vice-President, Shimoga District Board.

7. Mr. H. Venkataramaiya, Vice President Tumkur District Board.

8. Mr. A. Narasimhamurthy, Accounts Officer,

2. The Committee will deal not only with the accounts side but also with the administrative side of the Local Fund Activities. questions of policy that may arise during the passing of the Code being referred to Govt. for orders.

3. The Committee will meet in the Public Offices, Bangalore, after the following preliminary processes are gone through.

(a) A copy of the draft Code together with a copy of the Comptroller's note will be sent to each member of the Committee.

The necessary number of copies of the Code will be furnished by the Comptroller.

(b) Within a fortnight of the receipt of the above, each member will furnish the Special Officer Local Fund Self Government, with a written note on the Code specifying the rules requiring modification or cancellation and suggesting additions, if any;

(c) Within ten days of the receipt of the last of the above notes, the Special Officer, Local Fund Self Government will send to each member a copy of the consolidated note prepared by him on the subject.

(d) The Committee will meet after the expiry of not less than seven days after the despatch of the above consolidated note.

(25

4 The exact date of meeting will be intimated to ~~xxx~~ the members by the Special Officer, L.S.G. in consultation with the Comptroller.

It is expected that the Committee's sittings will last for not more than 5 days after the above preliminary steps are gone through.

5. The Accounts Officer and the Asst. Secy. to Govt., Local Self Govt., Branch, will supply the committee with such informa-tion as may be required by it during the sittings.

6. After the Committee concludes its sittings, it will ~~xx~~ submit a report to Govt

(a) forwarding a copy of the ~~manual~~ code as revised by it,

(b) specifying ~~any~~ the points, if any, on which the Committee has not been unanimous and

(c) bringing to the notice of Govt., any other matters requiring their orders

Secy. to Govt.,
L & L. Departments.

To

The Comptroller to Govt.

The Special Officer, L.S.G.

The Members of the Committee.

G. R. S. VI—G/32]

(9)

SUBJECT.

Diary No. of letter replied to .....

Section L S G
File No. 92-23
Serial No. 34

General and Revenue Secretariat

, the *192*

D.O No. 8495-8502

Date of issue 21.4.24

Signed by Mr Nagaiah

To

The Members of the
Committee

Dear Sir

Adverting to para-
graph 3(c) of G.O. No
L 7788-96/L.B.92-23-
28 dated 31st March
1924 constituting a
Committee to scrutinize
the draft Local Fund
Code now under compilation
I am desired by the

over.

WD 0632-GPB—1800—16-8-25

27

Chairman to State that,
it was also considered
necessary for the special
Other Local Steel Towns
to prepare a consolidated
on the subject
Note for circulation
to the Members of the
Committee, as shall
hereto this Memo
will commence last
than otherwise. The
exact dates on which
the Committee was to
meet will be intimated
to you in due course.

Yours truly

as indicated in cl(a) of the
proposal under Circular

List of enclosures.

MS
19/4/24
Special Steels

Ind. 4

Note
19/4/24

Copied by.

Examined by

Memo Copy forwarded with Circular
to the Committee

of the

DEPARTMENT OF LOCAL SELF-GOVERNMENT.

CONSTITUTION.

Under the Tyagaraja Local Boards and Village Panchayats Regulation (Act VI of 1920), District Boards, Taluk Boards and Village Panchayats were constituted agencies of Local Self-Government.

PART I.

Duties of District Boards.

2. District Boards, subject to such conditions and limitations as the Government may from time to time impose, shall administer the matters entrusted to their local jurisdictions:-

(a) Construction and repair of roads and other means of communications.

(b) Planting and preservation of trees on the sides of roads and on other public grounds.

(c) Construction, repairs and inspection of educational and medical institutions and accommodations for travellers.

(d) Water supply for drinking and washing purposes.

(e) Famine relief works entrusted by Government.

(f) Management of cattle pounds.

(g) Working of ferries.

(h) Maintenance of any other property vested in the District Boards or entrusted to them by Government.

(i) Development of co-operative institutions as regards Education, Agriculture and Industries and Commerce

(j) Any other work likely to promote his comfort, convenience, interest or welfare of the public.

2. Taluk Boards have to construct and maintain all purely local buildings and roads except those the District Board may declare to be under its direct control. Taluk Boards have also to exercise control over such of the following matters in the area subject to the by District Boards:

(1) Economic development with reference to education, agriculture and industries and co-operation.

(2) Markets and slaughter houses.

(3) Sanitation, vital statistics and prevention and control of dangerous diseases.

(4) Medical institutions and dispensaries.

(5) Water supply.

(6) Public roads.

(7) Waterways.

(8) Supply of breeding bulls.

(9) Cattle shows.

(10) Conservancy and sanitation of fairs and melas and control of pilgrimages.

(11) Vaccination.

(12) Lighting.

(13) Grant-in-aid to Village Panchayats.

3. Taluk Boards may also be the agency of the District Board, if required, in respect of the administration of the following matters, provided the District Board bears the whole or the principal part of the expenditure:

(1) Primary schools.

(2) Rural dispensaries including veterinary dispensaries.

(3) Public gardens and plantations.

(4) Irrigation Cess Funds.

/s/

(5) Kuzrai Institutions

(6) Any other matters.

Local(and District and Taluk) Boards.

With the consent of Local Boards, Government may delegate to them the management of any institution, placing also the necessary funds at their disposal.

Village Panchayats

5. Village Panchayats have to exercise control over the following in their areas:-

(1) Village roads and cart tracks

(2) Avenue and other trees

(3) Lighting

(4) Conservancy and Sanitation

(5) Watersupply for domestic use

(6) Economic improvement of Agriculture, rural industries and trade.

(7) Facilities for travellers

(8) All other communal work connected with Local Works which promote the health, comfort and convenience of the public.

(9) Any other matter entrusted by Government.

General.

F I N A N C E.

6. To carry out the duties entrusted to them the Local Boards and Village Panchayats are each given such portions of the Local Cess or land revenue as may be assigned to them by Government in relation to the other items of revenue which they are entitled to raise.

District Boards.

7. District Boards may raise the following items of revenue also:

1. Navalu ground receipts
2. Ferry Collections
3. Tolls
4. License fees
5. Other fees.

Sale proceeds of grass and other produce

Assignments by Government or contributions

from local bodies and private persons.

8. With the sanction of Government and subject to certain conditions, the following items of revenue may also be assigned to District Boards:

Railway cess of not more than six ries in the rupee on all items of revenue.

3 A cess for repayment of loans

5. Educational Cess not exceeding one anna in the rupee on all items of revenue.

Taluk Boards.

The revenues of Taluk Boards will consist of the following:-

1. Sale proceeds of thatch grasses

2. Assignments by Government or contributions by Local Bodies or private persons.

3. Other items apportioned by Government.

~~10.~~ ~~Omitted~~

10. Subject to the sanction of Government, Taluk Boards may also utilise the following items of revenue:-

(a) Rail cess not exceeding six ries in the rupee on all items of revenue

(b) Cess for repayment of loan.

11. With the sanction of Government and subject to [illegible] revenue may be assigned to Taluk Boards

21. Cattle Pound Receipts

Rents and fees for temporary use of any

grounds or on occasion of fairs and festival.

Village Panchayats. 12. Village Panchayats are authorised to collect from the following sources:

1. Rents and fees taken within their areas

2. Cattle Pound Receipts

3. Rent on vacant sites and hittals.

(c) Assignments by Government or contributions by other local bodies or private persons

(d) Grants-in-aid.

13. The basis of assessment of house and land taxed in the tax book to be prepared at least once in four years on the lists furnished by Chandoguos. Demand is however liable to be altered every [illegible] year owing to construction, reconstruction or improvement of houses.

14. Houses constituted to these bodies and funds raised, as above, by them are credited to the treasury accounts to the local bodies and [illegible] to District Fund, Taluk Fund and Village Fund, according as they are placed to the credit of District Boards, Taluk Boards and Village Panchayats.

BUDGETS.

15. Deputy Commissioners will institute to District Boards, on or before the 15th February every year, the probable collections during the next financial year, of 7½ per cent of cess on land revenue 4½ per cent of the cess on Abkari and Forest Revenues and Customs. The District Board will set by the 1st March a duly modified list from the Executive Engineer of works to be carried out during the year. Probable expenditure from the Railway and Education Bodies will also be ascertained from those Departments [illegible] having been placed at the disposal of the Panchayat Committee it prepares and submits to Government for sanction through the Deputy Commissioner after it is sanctioned by the District Board an estimate of the gross probable revenue and expenditure (not for the demand or the liabilities falling due) during the next financial year with the record of actuals of previous year and the prescribed

closing balance which should be maintained a ruling due provision for repayment of loans an for contributions for services rendered by Government Departments. It should also be seen that the usual provision for establishment is made on a moderate scale and that all standing orders and rul framed by Government are duly observed.

Taluk Boa

16. After ascertaining from District Boards the sums intended to be transferred to them, Taluk Boards will prepare, on the same lines as above, the budget estimates of their probable revenue and expenditure and submit them before the 15th February to District Boards for sanction.

Village Panchayats.

17. About the 15th January, Taluk Boards will obtain from every Village Panchayat a budget estimate of its probable revenue and expenditure during the next official year and pass them after scrutiny.

Receipt of money.

General.

18. For all collections, counterfoil receipt books, collection registers should be maintained Demand registers in respect of taxes etc. which there are usually unadjusted arrears from year to year.

19. Collections will be posted, from the counterfoil receipts day after day, into the collection register as collections are made. The counterfoil receipt books and collection registers will then be prepared in the office of the local body concerned where they will be checked by the office clerk. After this is done, they will be returned to the Collector for remittance of money to the treasury to the credit of the Local Fund concerned

30. Cohatarfa taxes, Licence Cess and Cess Education cesses are collected by the Revenue Department along with Land Revenue Cess and remitted to treasury. These are under the present arrangement credited by treasuries to the Local Boards as follows:-

District Boards.-

(1) Cohatarfa and

(2) 20 per cent of the Local Cess on land revenue

(3) 77 per cent of other Cess on other items of revenue

(4) Railway Cess.

(5) Education Cess.

Taluk Boards.-

80 per cent of the Cess on land revenue.

31. Besides the above, one-seventeenth of the total amount of today shop rental and tree tax collections is also credited quarterly to District Boards by the Comptroller and intimation of the credit sent to Treasuries.

32. These amounts, besides collections remitted to treasury by way of credit of several local funds, are entered by treasuries on the receipt side of the main books of the local Boards.

Payment of Money.

33. Payments may be made in cash or by drawing drafts on the treasury or Bank with which local funds remain. In the case of cheques issued by village Panchayats the Chairman and another member of the Panchayat will both sign them.

34. The President or Vice President may have a permanent advance from which he may make cash payments below Rs.10/-. A sub imprest may also be given to Round-Keeper to defray Scouting charges of amounts disbursed.

All payments of Rs.10/- and above will necessarily be made by cheques drawn. But cash of interest on the last day of the month may on application be made by cheques even for less than Rs.10/- if necessary.

ESTABLISHMENT.

(NO.1. "Local Body" means and includes District Boards, Town Boards and Village Panchayats).

A combined establishment pay bill and acquittance roll will be drawn up for each section of the end of each month with due regard to the necessity to secure to account increments due upon the next pay bill. The Local Body, showing in it the amount due to each person after deducting the provident fund subscription, life insurance premium, recovery of instalment of house building or other advance, etc. The salary will be recorded in it and last pay certificate will be attached to it. The combined acquittance roll will then be checked with the pay or other pass-books and the previous rolls and record by the Inspector or Overseer. Three cheques will then be drawn, one in favour of the Treasurer or Chairman of the net amount to be drawn and disbursed by the Inspector or establishment, the second one total amount of deductions effected on account of life insurance premium, subscription to provident fund, and advances in favour of the Treasury Officer or Chairman for necessary entry in the Treasury Deposit Ledger and the third one in favour of the Treasurer for contribution to Government towards pensionable establishment for credit to pension and allowances. The cheques will then be sent to the Treasury, and the drafts or pay slips duly signed and discharged, to be sent to the Inspector with the acquittance roll, the acquittance of each person in the receipt column attached where necessary.

General.

Travelling Allowance.

When journeys are undertaken, a travelling allowance bill may be prepared in the prescribed form and it may, after necessary check, be a voter signed by the local out. Payment may then be made from the President's Office impress, if the amount to be disbursed is less than Rs.10/-. In other cases a cheque may be drawn for the amount payable in favor of the payee and handed over to him. In either case, an acquittance will be obtained. There is hardly any occasion for payment of travelling allowance from village funds.

Contingencies.

All local bodies will have their forms printed and supplied free by the Government Press. But they may purchase their own stationery in the open market subject to the limitations laid down by Government.

The monthly contingent grant being of a fixed nature may be drawn along with the salary of the establishment. An account of expenditure thereon shall be maintained and produced before the local auditors.

All other payments, except those of Public Works Bills, such as commission to Panchayat Servers Chowkidars and Patels for collection of house tax, etc. will be paid by cheques drawn in favour of payees. After bills are duly prepared, checked and passed by the President or Chairman.

Contributions to Medical and Education Institutions will be paid by means of crossed cheques drawn in favour of Treasury Officers for credit to those departments.

Public Works Bills

Public Works carried out will be duly measured and entered in the Measurement Book by the Executive subordinate in immediate charge of works. Bills will then be prepared from Measurement Books and submitted to the Office with Measurement Book. The measurements will then be checked by the President or Vice President or Chairman. Arithmetical accuracy of the bills will then be tested by the clerk with reference to verified measurements and particulars or tendered rates as the case may be, and orders of payment of the bills will be passed by the President or Chairman. Payment will then be made by means of cheques drawn in favour of the contractor and delivered to him on his furnishing a receipt. When works are completed, completion reports will be prepared.

General.

All the above payments will be entered, as made, in the cash book which will be closed at the end of each month.

Balances in the Treasury Pass Book will be checked and agreed with the Cash Book by adding to the Treasury Balance unremitted moneys and deducting therefrom cheques unpaid.

A monthly account will then be prepared of revenue and expenditure under budget heads and compared with the budget provision. A plus and minus note will also be attached to the monthly account showing under debt heads the opening balance, receipt expenditure and closing balance of the month. All vouchers for payments made will be numbered and kept ready for audit. A demand, collection and balance statement will also be prepared showing the balance yet due

The account of the District Boards will be audited the Finance Committee and then sent to the Comptroll Taluk Board Accounts and consolidated Accounts of Gill Panchayats will be similarly sent to the Comptroller.

The Comptroller will arrange for an annual audit of the accounts of Local Boards by his own staff, half the charges of such staff being recovered from them in proportion to their revenue and expenditure.

Audit Notes and Objection Statements received from the Comptroller should receive special attention. The President or Vice President should take the trouble to carefully study them as soon as they are received. take prompt action to rectify them, prepare answers and place them before the Council and return them to the Comptroller after they are passed by the Council. This will enable the Local Boards not only to be kept promptly acquainted with the errors or irregularities committed, but will also conduce both to their rectification and non-recurrence.

C O N C L U S I O N.

This Memorandum explains in a nutshell

(1) the several items of revenue and expenditure of local bodies
(2) how a probable forecast of a year's revenue and expenditure is prepared.
(3) how revenue is recovered and remitted to treasury and what records are kept and how they are checked.
(4) how expenditure is incurred, how it is recorded and checked.
(5) how District Fund accounts are prepared and laid before the Finance Committee.
(6) how the accounts are sent to Comptroller and how they are finally audited yearly by his staff

It is further unequivocally necessary to keep a correct record of receipt book and receipt books, to prevent their clandestine removal which would facilitate defalcation. There are also the budget and administration report forms which are obviously necessary. With these forms, rules explaining their use and instructions of checks to be exercised in respect of each have necessarily

to be laid down. The Manual contains, besides, rules and forms necessary for every office, such those in respect of establishment &c. In compiling Manual, however, the number of forms proposed are as few as is consistent with efficiency. It does not appear to be possible to further reduce them without reducing the checks and counter-checks, which is not desirable.

RESPONSIBILITIES

It seems necessary to state clearly the responsibilities of the several officers in regard to the accounts of receipts and expenditure of local bodies.

A. The President or Vice President or the Chairman should see:

(1) that bill collectors or other servants entrusted with collection perform their duties regularly, promptly and in a methodical manner and remit their collections to treasury once a week or a fortnight according as there is a government treasury at the place or not.

(2) that before remittance of collections to treasury the Accountant (i) satisfies himself (a) that the respective demand and collection registers are posted correctly and completely from the counterfoils of receipts issued for collection (b) that the total of amounts to be remitted as per collection register is correct, and (ii) that the Accountant has affixed his initials to the Collection Register and the chalan after making entries of collection in the Cash Book of the office and

(3) that the treasury certificate is obtained in time

(4) that the Accountant checks the correctness of all bills before payment, and affixes his initials thereto

(5) that Public Works bills are checked with the

measurement books wherein the arithmetical accuracy of the quantities are also carefully scrutinised

(6) that the Cash Book is posted by the Accounts daily as transactions occur and is closed monthly and agreed with the entries and closing balance shown in the Treasury Pass Book,

(7) that the monthly accounts are prepared submitted to the Comptroller in time

(8) that all registers, accounts, vouchers other records are placed for audit before the Government auditors.

(9) that audit notes and objection statements received from the Comptroller are promptly disposed of and returned with replies

10) that timely notices are issued to defaulting tax payers and others, and further coercive measures are taken promptly for recovery.

(11) that irrecoverable items of arrears are promptly written off the accounts with the sanction of the Local Body.

(12) that, as frequently as convenient, original receipts given by collectors to tax payers are collected and compared with the entries in the connected collection registers.

B. The Finance Committee will after auditing the District Fund monthly accounts every month as per instructions conveyed in Government Order No. 1077-A1/L.S. 14-10-2 dated 2nd August 1916 furnish results of their audit in the form of answers to the printed list of questions attached to the Government Order, and submit their report to the District Board, after signing the faircopy of the monthly accounts for submission to the Comptroller

C.L.A.Government Auditors are expected to see

(a) as regards payments

(1) that expenditure incurred is warranted by orders special or general of the authority competent to sanction it and generally that it has been provided for in the Annual Budgets or by reappropriation or supplementary grants

(2) that the expenditure incurred is on objects recognised as necessary for the Local Boards and is not extravagant.

(3) that payment has, in fact, been made, made to the proper person; and that it has been acknowledged and recorded that a second claim for the local board on the same account is impossible.

b) as regards receipts, that all sums received are brought to credit. The audit of receipts however is mainly carried out by Local Bodies themselves.

A M E N D M E N T

of the

PRINCIPLES OF LOCAL FUND ACCOUNTS.

CONSTITUTION.

Under the Mysore Local Boards and Village Panchayats Regulation No. VI of 1918, District Boards, Taluk Boards and Village Panchayats were constituted separate Local Fund

DUTIES.

Duties of District Boards.

2. District Boards, so far as their funds permit and subject to such limitations as the Government may from time to time impose, shall provide for the following within their local jurisdiction:-

(a) Construction and repair of roads and other means of communications.

(b) Planting and preservation of trees on the sides of roads and on other public grounds.

(c) Construction, repairs and inspection of educational and Medical institutions and accommodations for travellers.

(d) Water supply for drinking and cooking purposes

(e) Famine relief works entrusted by Government

(f) Management of Cattle Pounds.

(g) Working of forests

(h) Maintenance of any other property vested in the District Boards or entrusted to them by Government.

(i) Development of economic condition in regard Education, Agriculture and Industries and Commerce

(j) Any other work likely to promote health, comfort, convenience, interest or welfare of the public.

2. Taluk Boards have to construct and maintain all purely local buildings and roads except such as the District Board may take under its own direct control. Taluk Boards have also to exercise control over such of the following matters as are assigned to them by District Boards:

(1) Economic development with reference to Education. Agriculture and Industries and Commerce.

(2) Markets and slaughter houses.

(3) Dharmasirkhanas, rest houses and cart stands.

(4) Shade Avenue Trees on roads.

(5) Village roads

(6) Vaidyasalas

(7) Watersupply

(8) Supply of breeding bulls

(9) Cattle shows

(10) Conservancy and Sanitation of fairs and festivals and other areas.

(11) Vaccination

(12) Lighting

(13) Grant-in-aid to Village Panchayats.

Taluk Boards may also be the Agents of District Boards, if required, in respect of the administration of the following matters, provided the funds necessary for this purpose are placed at their disposal:-

(1) Primary Schools

(2) Rural Dispensaries including Veterinary Dispensaries

(3) Public Gardens and Buildings.

(4) Irrigation Cess Fund

(5). Kuzrai Institutions

(6). Any other matters.

Local(and District and Taluk) Boards.

4. With the consent of Local Boards, Government may delegate to them the management of any institution, placing also the necessary funds at their disposal.

Village Panchayets.

Village Panchayets have to exercise control over the following in their areas:-

(1). Village roads and cart tracks

(2) Avenue and other trees

(3) Lighting

(4) Conservancy and Sanitation

(5) Watersupply for domestic use

(6) Economic improvement of Agriculture, rural industries and trade.

(7) Facilities for travellers

(8) All other communal work connected with Local Works which promote the health, comfort and convenience of the public.

(9) Any other matter entrusted by Government.

General.

F I N A N C E.

To carry out the duties entrusted to them the Local Boards and Village Panchayets are each given such portions of the Local Cess on land revenue as may be assigned to them by Government in addition to the other items of revenue which they are authorised to raise.

District Boards

District Boards may raise the following items of revenue also:

1. Cattle pound receipts

2. Ferry Collections

3. Tolls

4. License fees

5. Other fees

7. Sale proceeds of grass and other produce
8. Assignment by Government or contributions from Local Bodies and private persons.

8. With the sanction of Government and subject to certain conditions, the following items of revenue may also be assigned to District Boards:

1. Railway cess of not more than six pies in the rupee on all items of revenue.
2. A cess for repayment of loans.
3. Educational Cess not exceeding one anna in the rupee on all items of revenue.

Taluk Boards.

9. The revenues of Taluk Boards will compromise the following:-

1. Sale proceeds of theirproperties
2. Assignments by Government or contributions by Local Bodies or private persons.
3. Other items apportioned by Government.
~~10.~~ ~~Shunnik~~

10. Subject to the sanction of Government, Taluk Boards may also utilise the following items of revenue:-

(a) Rail way Cess not exceeding six pies in the rupee on all items of revenue
(b) Cess for repayment of loan.

11. With the sanction of Government, the following items of revenue may be assigned to Taluk Boards:

1. Cattle Pound Receipts
2. Rents and fees for temporary use of cart stands &c on occasions of Faire and festival.

Village Panchayets.

13. Village Panchayets are authorised to raise revenue from the following sources:

1. House and Shop taxes within their areas
2. Cattle Pound Receipts
3. Tax on vacant sites and hittals.

(4) Assignments by Government or contributions by other local bodies or private persons.

(5) Warrant fees

13. The basis of assessment of house and shop taxes in the tax book to be prepared at least once in four years on the lists furnished by Shanbogues. Demand is however liable to be altered every ~~in~~ year owing to construction, reconstruction or improvement of houses.

14. Cesses apportioned to these bodies and funds raised, as above, by them are credited in the treasury accounts to the local bodies and they are known as District Fund, Taluk Fund and Village Fund, according as they are placed to the credit of District Boards, Taluk Boards and Village Panchayats.

BUDGETS

District Boards

15. Deputy Commissioners will intimate to District Boards, on or before the 15th February every year, the probable collections, during the next official year, of 70 per cent of cess on land revenue 67 per cent of the cess on Excise and Forest Revenues and or Monotarfa. The District Board will get by the 1st March a duly modified list from the Executive Engineer of Works to be carried out during the year. Probable expenditure from the Railway and Education Cesses will also be ascertained from those Departments. These data having been placed at the disposal of the Finance Committee it prepares and submitted to Government for sanction through the Deputy Commissioner after it is sanctioned by the District Board, an estimate of the gross probable revenue and expenditure (not for the demand or the liabilities falling due) during the next official year with due regard to ~~actuals of previous year and the~~ actuals of previous year and the prescribed

closing balance which should be maintained after making due provision for repayment of loans and for contributions for services rendered by Government Departments. It should also be seen that the usual provision for establishment is made on a more moderate scale and that all standing orders and rules issued by Government are duly observed.

Taluk Boards. 16. After ascertaining from District Boards the sum intended to be transferred to them, Taluk Boards will prepare, on the same lines as above, the budget estimates of their probable revenue and expenditure and submit them before the 15th February to District Boards for sanction.

Village Panchayats. 17. About the 15th January, Taluk Boards will obtain from every village panchayat a budget estimate of its probable revenue and expenditure during the next official year and pass them after scrutiny

Receipt of money.

General. 18. For all collections, counterfoil receipt books and collection registers should be maintained besides demand registers in respect of taxes on which there are usually uncollected arrears from year to year.

19. Collections will be posted, from the counterfoil receipts may later day, into the collection register as collections are made. The counterfoil receipt books and collection registers will then be produced in the office of the local body concerned where they will be checked by the office clerk. After this is done, they will be returned to the Collector for remittance of money to the treasury to the credit of the local fund concerned.

20. Mohatarfa taxes, Local Cess and Railway and Education cesses are collected by the Revenue Department along with Land Revenue &c and remitted to Treasury. These are under the present arrangement credited by treasuries to the Local Boards as follows:-

District Boards.

(1) Mohatarfa and

(2) 20 per cent of the Local Cess on Land Revenue

(3) 67 per cent of either the cess on other items of revenue

(4) Railway Cess.

(5) Education Cess.

Taluk Boards.-

50 per cent of the Cess on Land Revenue.

21. Besides the above, one-seventeenth of the total amount of toddy shop rental and trees tax collections is also credited quarterly to District Funds by the Comptroller and intimation of the credit sent to Treasuries.

22. These amounts, besides collections remitted to treasury to the credit of several local funds, are entered by treasuries on the receipts sides of the Pass Books of the Local Bodies.

Payment of Money.

General. 23. Payments may be made in cash or by cheques drawn on the treasury or Bank with which local body banks. In the case of cheques issued by Village Panchayets the Chairman and another member of the Panchayet will both sign them.

24. The President or Vice-President may have a permanent advance from which he may make cash payments below Rs.10/-. A sub imprest may also be given to Pound-keeper to defray feeding charges of animals impounded.

All payments of Rs.10/- and above will generally be made by cheques drawn. But recoupment of impreat on the last day of the month may be an exception be made by cheques even for less than Rs.10/- if necessary.

ESTABLISHMENT.

(Note:"Local Body" means and includes District Boards, Taluk Boards and Village Panchayats)

A combined Establishment pay bill and acquittance roll will be drawn up under each sanctioned at the end of each month with due regard to absences on leave as accrued increments, transfers to and from the Local Body, showing in it the amount due to each person after deducting the Provident Fund subscription, life insurance premium, recovery instalments of house building or other advances, with values etc. The certificates and health certificates will be attached to it. The combined acquittance roll will then be checked with the pay or check register and the preceding rolls and passed by the President or Chairman. Three cheques will then be drawn, one in favor of the President or Chairman for the net amount to be drawn and disbursed to the members of establishment, the second and third crossed and drawn in favour of the Treasury Officer for amounts deducted on account of life insurance premium, subscription to Provident Fund, and advance as per accompanying statements for credit to Government and for contribution to Government towards pension of the pensionable establishment for credit to Pensions and Allowances. The cheques will then be sent to the Treasury, and the amount as per first of these cheques will be drawn and disbursed, taking in the abstract roll, the acquittance of each person with a receipt stamp affixed where necessary.

General.

necessary will be recorded in it and last pay certificate

Travelling Allowance.

When journeys are undertaken, a travelling allowance bill may be prepared in the prescribed form; this may, after necessary check, be countersigned by the President. Payment may then be made from the President's Office imprest, if the amount to be disbursed is less than Rs.10/-. In other cases a cheque may be drawn for the amount passed as above by the payee and handed over to him. In other case, an acquittance will be obtained. There is rarely any occasion for payment of travelling allowance from Village Funds.

Contingencies.

28. All local bodies will have their forms printed and supplied free by the Government Press, but they may purchase their own stationery in the open market subject to the limitations laid down by Government.

No monthly contingent grant being of a fixed nature may be drawn along with the salary of the establishment. An account of expenditure incurred shall be maintained and produced before the local auditors.

All other payments, except those of Public Works bills, upon acknowledgement to Pound Taxes, Chaukidari Chaukidars and Patels for collection of house tax, etc. will be paid by cheques drawn in favour of payees after bills are duly prepared, checked and passed by the President or Chairman.

Contributions to Medical and Education Departments will be paid by means of crossed cheques drawn in favour of Treasury Officers for credit to those departments.

Public Works Bills.

Public Works carried out will be duly measured and entered in the Measurement Book by the Executive subordinate in immediate charge of works. Bills will then be prepared from Measurement Books and submitted to the Office with Measurement Books. The measurements will then be checked by the President or Vice President or Chairman. Arithmetical accuracy of the bills will then be tested by the clerk with reference to verified measurements and sanctioned or tendered rates as the case may be, and orders of payment of the bills will be passed by the President or Chairman. Payment will then be made by means of cheques drawn in favour of the contractor and delivered to him on his furnishing a receipt. When works are completed, completion reports will be prepared.

General.

All the above payments will be entered, as made, in the Cash Book which will be closed at the end of each month.

Balances in the Treasury Pass Book will be checked and agreed with the Cash Book by adding to the Treasury balance unremitted moneys and deducting therefrom cheques uncashed.

A monthly account will then be prepared of revenue and expenditure under budget heads and compared with the budget provision. A plus and minus memo will also be appended to the monthly account showing under debt heads the opening balance, receipts, expenditure and closing balance of the month. All vouchers for payments made will be numbered and kept ready for audit. A demand, collection and balance statement will also be prepared showing the balance yet due

The account of the District Boards will be audited by the Finance Committee and then sent to the Comptroller. Taluk Board Accounts and consolidated Accounts of Village Panchayets will be similarly sent to the Comptroller.

The Comptroller will arrange for an annual audit of the accounts of Local Boards by his own staff, half the charges of such staff being recovered from them in proportion to their revenue and expenditure.

Audit Notes and Objection Statements received from the Comptroller should receive special attention. The President or Vice President should take the trouble to carefully study them as soon as they are received, take prompt action to rectify them, prepare answers and place them before the Council and return them to the Comptroller after they are passed by the Council. This will enable the Local Boards not only to be kept promptly acquainted with the errors or irregularities committed, but will also conduce both to their rectification and non-recurrence.

C O N C L U S I O N.

This Memorandum explains in a nutshell

(1) the several items of revenue and expenditure of Local bodies
(2) how a probable forecast of a year's revenue and expenditure is prepared.
(3) how revenue is recovered and remitted to Treasury and what records are kept and how they are checked.
(4) how expenditure is incurred, how it is recorded and checked.
(5) how District Fund accounts are prepared and laid before the Finance Committee.
(6) how the accounts are sent to Comptroller and how they are finally audited yearly by his staff.

It is further absolutely necessary to keep a correct record of receipt books and measurement books, to prevent their clandestine removal which would facilitate defalcation. There are also the budget and administration report forms which are obviously necessary. With these forms, rules explaining their use and the method of check to be exercised in respect of each have necessarily

to be laid down. The manual contains, besides, such rules and forms necessary for every office, such as those in respect of establishment &c. In compiling the manual, however, the number of forms proposed are so few as is consistent with efficiency. It does not appear to be possible to further reduce them without reducing the checks and counter-checks, which is not desirable.

RESPONSIBILITIES

It seems necessary to state clearly the responsibilities of the several officers in regard to the accounts of receipts and expenditure of local bodies.

9. The President or Vice-President or the Chairman shall see

(1) that bill collectors or other servants entrusted with collection perform their duties regularly, remitting in a methodical manner and remit their collections to treasury once a week or a fortnight according as there is a Government treasury at the place or not

(2) that before remittance of collections to treasury the Accountant (i) satisfies himself (a) that the respective demand and collection registers are posted correctly and regularly from the counterfoils of receipts issued for collection (b) that the total of amounts to be remitted as per collection register is correct, and (ii) that the Accountant has affixed his initials to the Collection Register and the chalan effecting entries of collection in the Cash Book of the office and

(3) that the treasury certificate is obtained in time

(4) that the Accountant checks the correctness of all bills before payment, and affixes his initials thereto

(5) that Public Works bills are checked with the

measurement books wherein the arithmetical accuracy of the quantities are also carefully scrutinised

6) that the Cash Book is posted by the Account daily as transactions occur and is closed monthly and agreed with the entries and closing balance shown in Treasury Pass Book.

(7) that the monthly accounts are prepared and submitted to the Comptroller in time

(8) that all registers, accounts, vouchers and other records are placed for audit before the Government auditors

(9) that audit notes and objection statements received from the Comptroller are promptly disposed of and returned with replies.

(10) that timely notices are issued to defaulting tax payers and others, and further coercive measures are taken promptly for recovery

(11) that irrecoverable items of arrears are promptly written off the accounts with the sanction of the Local Body.

(12) that as frequently as convenient, original receipts given by collectors to tax payers are collected and compared with the entries in the connected collection registers.

B. The Finance Committees will after auditing the District Fund monthly accounts every month as per instructions conveyed in Government Order No. 10520-41/14-16-2 dated 2nd August 1916 furnish results of their audit in the form of answers to the printed list of questions attached to the Government Order, and submit their report to the District Board, after signing the faircopy of the monthly accounts for submission to the Comptroller

C. Government Auditors are expected to see

(a) as regards payments

(1) that expenditure incurred is warranted by orders special or general of the authority competent to sanction it and generally that it has been provided for in the Annual Budgets or by reappropriation or supplementary grants

(2) that the expenditure incurred is on objects recognised as necessary for the Local Boards and is not extravagant.

(3) that payment has, as a fact, been made, and made to the proper person: and that it has been so acknowledged and recorded that a second claim against the local board on the same account is impossible.

(b) as regards receipts, that all sums received are brought to credit. The audit of receipts however is mainly carried out by Local ~~Boards~~ Bodies themselves.

(57

G. R. S. VI—G/32]

SUBJECT .....

.....

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Diary No. of letter replied to .....

General and Revenue Secretariat

( )

, the *192* .

Date of issue.....

Signed by.....

Section A. S. G

File No.

Serial No.

O. O No. 386-40 L.S.G dt.

To (1) Mr. B. Srinivasaraya
Vice-President, Anekal
Taluk Board,

(2) " N. S. Ranjundayya
President, Hassan Dt.
Board;

(3) " B. Abdur Rahman,
President, Bangalore
Dt. Bd.

(4) " C. Subbarao,
Vice President, Shimoga
Dt. Bd.

(5) " H. Venkatadasaiya
Vice President, Tumkur
Dt. Bd.

Dear Sir

I am desired

over.

WD 0632-GPB—18000—16-8-28

58

under para 3(a)
T.C.O. No. 7788-96
B. 92-28
D 21.3.28.

Ber the Chairman to —

Send two Revised Copies

of the draft annual Trust

Accounts Manual together

with a Copy of the

Comptroller's Memorandum

on the principles

Local Trust Accounts and to

request that

the favour of an

acknowledgment

may be sent also if you will kindly do the same as early as possible the due date

Yours Sincerely

M
23/4/28

Secretary to the

Special Commissioners

List of enclosures.

Copied by

Examined by

5-9
C

G. R. S. VI—G/32]

SUBJECT:.....

Diary No. of letter replied to—

Section L.S.G
File No.
Serial No.

General and Revenue Secretariat
( )
, *the* *191*

Date of issue

Signed by

Yo No. 342
W&S
23/4/24

Dear Sir,

I have to acknowledge with thanks the receipt of 5 Copies of Chapters relating to Parts I & II of the New Local Fund Account Manual together with seven copies of Memoranda sent with your letter No L.A 1275 dated the 22nd April 1924 & two Circulars.

23/4
over.

To The Comptroller
(by name)
23/4

List of enclosures.

Copied by

Examined by

G. R. S. VI—G/32]

Six Copies 60

SUBJECT .....

.....

.....

Diary No. of letter replied to .....

General and Revenue Secretariat

( )

, the 192 .

Date of issue 24/4/24

Signed by Mr Asst K

Section L. S. G.

File No.

Serial No.

D. O. No. 344-49

To The Members of the Committee.

Dear Sir,

In Continuation of My D.O letter No. 8495 L.B. 92-23-34 dated 21st instant, I am desired to inform You that the Meeting of the Committee is fixed to come off on the 12th Proxime (Monday)

over.

WD 0632—GPB—18000—16-8-25

at 12 noon of the
following days for
the Constitution of the
work of examination
& scrutiny of the Local Fund Manual.

I am to express the
hope that You will
find it convenient to
attend the Meetings on
the above mentioned days
& to send in Your list
of Criticisms on the
Manual as early as
can be possible before
the 9th Proximo

Yours Sincerely

Secretary

List of enclosures.

Copied by

Examined by

62

G. R. S. VI—G/32]

SUBJECT.

Diary No. of letter replied to

General and Revenue Secretariat

, *the* 191 .

Date of issue 10th May 1924.

Signed by

Section

File No.

Serial No. 68

No. 367/24.

To

(1) B. Ibrahim Kunhi Sahib Avl Kal

(2) B. Abdul Rahiman Sahib Avl

Principal, Basel Mission Industries, Calicut

(3) A. Narasimha Murty Esqr. B.A.

Director of Industries, Madras

Sir,

In modification of my D.O. letter No. 344-49 dated 24-4-24 I am desired to inform you that the committee to consider the Local Fund Manual will meet at 8.30 A.M

over.

63

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Copied by

Examined by

64

G. R. S. VI—G/32]

SUBJECT.....

Diary No. of letter replied to——————

General and Revenue Secretariat

( )

, the *191* .

Date of issue 10th May/19.

Signed by——————

Section

File No.

Serial No.

No.

To V. S. Narasimhaya Esqr
Warden
C. Sivaramakrishna Esqr
Srirangam
H. Venkataramanayya Esqr
Tuticorin

Telegram

Time of meet
for considering
draft Jury Manual

over.

65

List of enclosures.

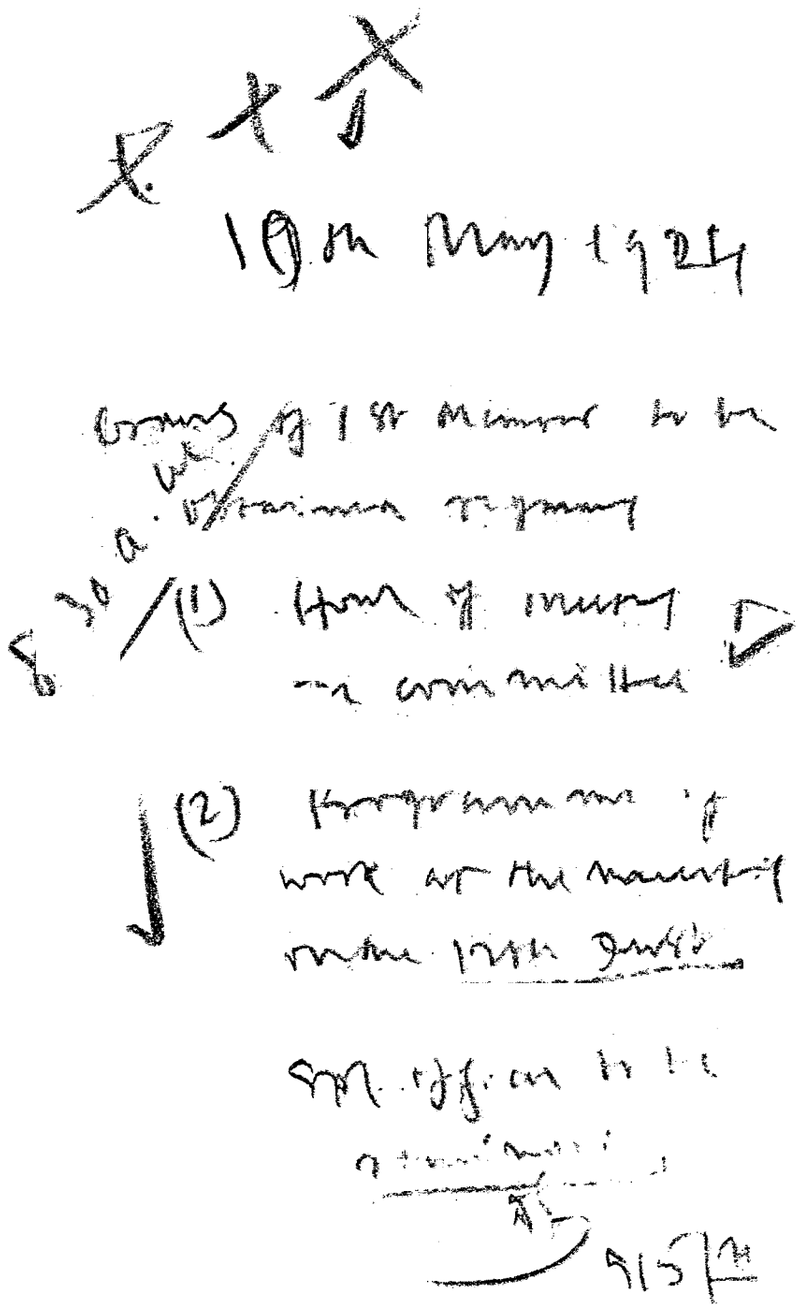
Copied by

Examined by

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]



N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.